

HOUSE No. 2457

By Mr. Fennell of Lynn, petition of Robert F. Fennell and others relative to the reimbursement of sales tax paid on returned items. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Robert F. Fennell
John W. Scibak

Stephen M. Brewer

In the Year Two Thousand and Five.

AN ACT RELATING TO THE REIMBURSEMENT OF SALES TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 1 of Chapter 64H of the Massachusetts General Laws,
2 2002 Official Edition, is hereby amended by inserting after the
3 word “purchaser” in line 191, the following:— provided, how-
4 ever, that the purchaser’s sales tax is reimbursed in full upon
5 return of item.